

2017 -- H 5254

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

A N A C T

RELATING TO TAXATION -- PERSONAL INCOME--MILITARY SURVIVOR BENEFITS

Introduced By: Representatives Lancia, Vella-Wilkinson, McLaughlin, Azzinaro, and
Tobon

Date Introduced: January 26, 2017

Referred To: House Finance

It is enacted by the General Assembly as follows:

- 1 SECTION 1. Chapter 44-30 of the General Laws entitled "Personal Income Tax" is
2 hereby amended by adding thereto the following section:
3 **44-30-26.1. Military survivor benefits.**
4 Survivor benefits received by a widow or widower by virtue of a deceased spouse's
5 military service shall be exempt from taxation.
6 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TAXATION -- PERSONAL INCOME--MILITARY SURVIVOR BENEFITS

1 This act would exempt from income tax any survivor benefits received by a widow or
2 widower by virtue of a deceased spouse's military service.

3 This act would take effect upon passage.

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